OF COUNSEL

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January 28, 2010

Chief Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423

Contract 3-7855

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of January 25, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor.

American Railcar Leasing LLC

620 North Second Street St. Charles, Missouri 63301

[Lessee

Roquette America, Inc. 1417 Exchange St Keokuk, IA 52632]

Section Chief January 28, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

61 railcars within the series SHPX 205010 - SHPX 205071 as more particularly set forth in the attachment to the document

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Requette America Inc., a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECORDATION NO. 28770 FILED

JAN 28'10 -9 00 AM

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

Name: Brian Evdo

Title: VP - Business Development

STATE OF MISSOURI) ss.
COUNTY OF ST. CHARLES)

On this day of <u>Jan.,2010</u>, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires: August 02, 2012
Commission Number: 08499131

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

Roquette America, Inc.

Contract 3-7855

Quantity	Description	Reporting Marks	Road Numbers
	Tank	SHPX	205010
	Tank	SHPX	205011
	Tank	SHPX	205012
	Tank	SHPX	205013
	Tank	SHPX	205014
	Tank	SHPX	205015
	Tank	SHPX	205016
	Tank	SHPX	205017
	Tank	SHPX	205018
	Tank	SHPX	205019
	Tank	SHPX	205020
	Tank	SHPX	205021
	Tank	SHPX	205022
	Tank	SHPX	205023
	Tank	SHPX	205024
	. Tank	SHPX	205025
	Tank	SHPX	205026
	Tank	SHPX	205027
	Tank	SHPX	205028
	Tank	SHPX	205029
	Tank	SHPX	205030
	Tank	SHPX	205031
	Tank	SHPX	205032
	Tank	SHPX	205033
	Tank	SHPX	205034
	Tank	SHPX	205035
	Tank	SHPX	205036
	Tank	SHPX	205037
	Tank	SHPX	205038
	Tank	SHPX	205039
	Tank	SHPX	205040
	Tank	SHPX	205041
	Tank	SHPX	205042
	Tank	SHPX	205043

Schedule A

Equipment

Roquette America, Inc.

Contract 3-7855

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Tank	SHPX	205044
	Tank	SHPX	205045
	Tank	SHPX	205046
	Tank	SHPX	205047
	Tank	SHPX	205048
	Tank	SHPX	205049
	Tank	SHPX	205050
	Tank	SHPX	205051
	Tank	SHPX	205052
	Tank	SHPX	205053
	Tank	SHPX	205055
	Tank	SHPX	205056
	Tank	SHPX	205057
	Tank	SHPX	205058
	Tank	SHPX	205059
	Tank	SHPX	205060
	Tank	SHPX	205061
	Tank	SHPX	205062
	Tank	SHPX	205063
	Tank	SHPX	205064
	Tank	SHPX	205065
	Tank	SHPX	205066
	Tank	SHPX	205067
	Tank	SHPX	205068
	Tank	SHPX	205069
	Tank	SHPX	205070
	Tank	SHPX	205071

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practic District of Columbia, do hereby certify under pe attached copy with the original thereof and hav	enalty of perjury that I have compared the
identical in all respects to the original documen	, <i>-</i>
	Robert W Alvord